

Taxpayer's name

Spouse's name (il joint tax return)

STAR AUTO SALES OF QUEENS VILLAGE LLC

New York State Department of Taxation and Finance New York City Department of Finance

Power of Attorney



Taxpayer's identification number (see instructions)

Spouse's SSN (if applicable)

Read Form POA-1-I, Instructions for Form POA-1, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

1. Taxpayer information (Taxpayer(s) must sign and date this form - please print or type.)

Malling address		City		Ste	ite	ZIP code
21010 JAMAICA AVE						
		QUEEN	S VLG		NY	11428-1550
Spouse's mailing address (if different Irom above)		City		Sta	ite	ZIP code
The taxpayer(s) named above appoints 2. Representative informatio					•	: :
Representative's name	ii (nepresentative(s)	must complet	Telephone nu		Fax numbe	,
RANDALL FRANZEN, CPA				355-8000	(215) 396-2000
Mailing address (include firm name, if any)				/e's NYTPRIN (# applical	1	7 000-2000
1210 NORTHBROOK DRIVE SUITE	140		riapi osciritati	ro sa ra i i i mara (in applicatio	314)	
City	State	ZIP code	E-mail addres	38		
TREVOSE	PA	19053	RFRANZE	N@VOYNOWBA	YARD.COM	
Representative's name			Telephone nu	mber	Fax number	r
HUGH WHYTE, CPA	4		(215)	355-8000	(215) 396-2000
Mailing address (include firm name, if any)			Representativ	re's NYTPRIN (il applical	ble)	
1210 NORTHBROOK DRIVE SUITE	140					
City	State	ZIP code	E-mail addres	BS		
TREVOSE	PA	19053	HWHYTE	@VOYNOWBAYA	RD.COM	
Representative's name			Telephone nu		Fax number	
ROBERT SEIBEL, CPA				355-8000	(215) 396-2000
Mailing address (include firm name, if any)		•	Representativ	ve's NYTPRIN (it applica	ble)	
1210 NORTHBROOK DRIVE SUITE						
City	State	ZiP code	E-mail addres	83		
TREVOSE	PA	19053	RSEIBEL	@ VOYNOWBAYA	RD.COM	
to represent the taxpayer(s) in connec	tion with the following t	ax matter(s):				
3. Tax matter(s) — For estate			etata Tav I	Dower of Attor	nov ineter	ad of this form
Type(s) of tax(es)		period(s), or t				nt/Audit ID number(s
(may enter more than one)	lax year(s)	, period(s), or t	ransacuonts	s) Nouce	z assessitie:	
SALES AND USE TAX	03/01/2010 - 11/30/	2012			7526	

with full power to receive confidential info	omation and to perform a	nov and all acts the	hat the taxoau	rer(s) can perform v	vith respect to	the above specified
tax matter(s), except for signing tax return	ns or delegating his/her/ti	heir authority (un	less specifical	lly authorized; see p	age 2). If you	do not want any
of the above representative(s) to have full	power as described abo	ve, attach a sign	ed and dated	explanation and ma	ark an X in th	is box



POA-1 (9/10) Page 1 of 4

Page 2 of 4 POA-1 (9/10)					Taxpayer's identificati	on number 2552	
/We authorize the above representative(s)	to sign tax retu	rns for the t	ax matter(s) indicate	ed above	. (If joint return, both t	axpayers	must sign.)
Your signature	Date		Spouse's signature	- A - J. Martin		Date	
/We authorize the above representative(s)	to delegate his	/her/their a	uthority to another. (I	fioint ret	um, both taxpayers mu	ıst sian.)	
Your signature	Date		Spouse's signature	,		Date	
I. Retention/revocation of prior	power(s) of	attorney					
This power of attorney (POA) only applies to Department of Finance, or both. Executing agency for the same tax matter(s) and year(you do not want revoked, attach a signed a	and filing this P s), period(s) or	OA revokes transaction	all powers of attorn s) covered by this do	ey previ	ously executed and . If there is an existing	filed with ng POA t	an hat ,
5. Notices and certain other con	nmunication	าร					
In those instances where statutory notices representative, these documents will be se communications sent to the first represent attorney previously filed and remaining in e	nt to the first re ative, enter the	presentative name of the	e named in section 2 representative desi	2. If you	do not want notices	and cer	tain other
Representative's name	· ·					_	
f you do not want notices and certain othe	r communication	ons to go to	any representative,	enter N	one on the line abov	/e.	
S. Taxpayer signature							
f a joint tax return was filed for New York S must sign below.	itate, New York	City, or bo	th, and both spouse	s reques	it the same represer	ntative(s)	, both spous
f the taxpayer named in section 1 is other except a limited partner), member or mana the authority to execute this power of attor	ager of a limited	liability co	mpany, or fiduciary o				
► IF NOT SIGNED AND DATED, THIS PO	OWER OF ATTO	ORNEY WI	LL BE RETURNED.				
Signature		Taxpayer's	telephone number	Taxpaye	r's fax number	Date	lalia
STORES		(718)	423-1700	1.	1458-8411)	18/13
Name of person signing this form hypeorprini					pplicable 11 f		
Spouse's signature		Spouse's I	elaphone number		s fax number	Date	
		())		
* A - leu au da dama - u à au cultama a - l					Affix corporate	e seal he	re, if applica
7. Acknowledgment or witnessi	•		•				
This power of attorney must be acknowled or witnessed by two disinterested individual attorney-at-law, certified public accountant internal Revenue Service.	als, unless the	appointed r	epresentative(s) is lic	censed t	o practice in New Y	ork State	as an
The person(s) signing as the above taxpay	er(s) appeared l	before us a	nd executed this pov	wer of a	torney.		
Signature of witness			Signature of witness				
Name of witness (type or print)		Date	Name of witness (type of	or print)			Date
Mailing address of witness (type or print)	-		Mailing address of with	less (type o	r print)		



Taxpayer's identification number		POA-1 (9/10) Page 3 of 4
2552	•	
	Acknowledgment - individua	
State of	ss:	
County of		
On this	day of	, before me personally
came, and he/she/they acknowledged that he/she/th	to me known to be the person ey executed the same.	n(s) described in the foregoing power of attorney;
Signature of notary public		Date
Notary public: affix stamp (or other indication	of your notary authority)	
	Acknowledgment - corporate	9
State of	ss:	
County of		
On this	day of	, , before me personally
came,	to me known, who, being by	me duly sworn, did say that he/she is
the	of	, the corporation described
in the foregoing power of attorney; and that he	e/she signed his/her name thereto by auth	nority of the board of directors of said corporation.
Signature of notary public		Date
Notary public: affix stamp (or other indication		
	nowledgment — limited liability com	ipany (LLC)
State of New York	SS:	
County of Queens		
On this 8M	day of Januar	u , 2013 , before me personally
came,	to me known, who, being by	me duly sworn, did say that he/she is
a member or manager of the limited liability of	ompany described in the foregoing power	of attorney; and that he/she is empowered to and
did execute the same.	,	or allotting, and that the one is all portation to allo
	/	
Signature of notary public		Date /
Mellyman wateriana 1		0110812013
Notaryeophy: affixing ampalor of her indication	of your notary authority)	
No. 41-4805227		
Qualified in Queens County Commission Expires 0305		
	ment – partnership/limited liabilit	y partnership (LLP)
State of	SS:	
County of		
On this	day of	, , before me personally
came,		me duly sworn, did say that he/she is
	oregoing power of attorney; and that he/s	he is empowered to and did execute the same.
Et		
Signature of notary public		Date

Notary public: affix stamp (or other indication of your notary authority)



Page 4 of 4 POA-1 (9/10)

	Taxpayer's identification number	1
Į	2552	

8. Declaration of representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2504(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

- 1 an attorney-at-law licensed to practice in New York State
- 2 a certified public accountant duly qualified to practice in New York State
- 3 a public accountant enrolled with the New York State Education Department
- 4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service
- an employee not a corporate officer (if the taxpayer is a corporation)
- 6 other:

Oesignation(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date
2	8916	Hall Fr	01-04-2013
2	0369	HINN	01-04-2013
2	2698	RR	01-04-2013

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.

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Case 1:18-cv-05775-ERK-TAM Document 108-2 Filed 08/21/23 Page 5 of 10 PageID #: 966

IN MV License

2010



PARTNERS: HUGH WHYTE, CPA KENNETH MANN, CPA RANDALL E. FRANZEN, CPA

DAVID A. KAPLAN, CPA ROBERT KIRKHOPE, CPA SHAWN P. MCCORMACK ROBERT B. SEIBEL, CPA STEVEN W. WHITE, CPA

PAUL VOYNOW, CPA^B
ROBERT H. BAYARD, CPA^B
INACTIVE

January 9, 2013

New York State
Department of Taxation and Finance
Transaction Field Audit Bureau
Queens District Office
80-02 Kew Gardens Road
Kew Gardens, NY 11415

Attn: Ms. Pansy Worthy

Re: Star Auto Sales of Queens Village, LLC

Dear Ms. Worthy:

Star Auto Sales of Queens Village, LLC closed its vehicle sales operations in December 2011. The company's service and parts operations were also closed as of early January 2013. The company is currently completely closed and transacts no business.

For this reason, and based on the information requested in your IDR #1, we will require additional time to gather the necessary information for you to conduct your audit.

We request that you please reschedule the audit to a date in May 2013.

We appreciate your understanding in this matter and look forward to a quick resolution to this matter once we have had a change to gather the necessary information.

If you have any questions or require additional information, please contact us.

Very truly yours,

VOYNOW, BAYARD, WHYTE AND COMPANY, LLP

Robert Seibel, CPA

RS/db/bn

NORTHBROOK CORPORATE CENTER • 1210 NORTHBROOK DRIVE • SUITE 140 • TREVOSE, PA 19053 • 215.355.8000 • 215.396.2000 F

MEMBER • AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER • PENNSYLVANIA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS



New York State Department of Taxation and Finance New York City Department of Finance

Power of Attorney



Read Form POA-1-I, Instructions for Form POA-1, before completing. These instructions explain how the information entered on this power of attorney (POA) will be interpreted and the extent of the powers granted.

. Taxpayer information (Taxpay					umber (see instructions)
STAR AUTO SALES OF QUEENS VILLA	AGE LLC		,		2552
pouse's name (il joint tex return)			Spouse	SSN (if applicable	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Malling address		City		State	ZIP code
21010 JAMAICA AVE					
		QUEENS	VLG	NY	11428-1550
Spouse's mailing address (I chilerent from above)		City		State	ZIP code
The taxpayer(s) named above appoints to					
2. Representative information	(Representative(s) i	nust complet			
Representative's name			Telephone number	- 1.	ax number 215 \ 396-2000
RANDALL FRANZEN, CPA			(215) 355-800		219.) 390-2000
Mailing address (include firm name, if any)	_		Representative's NYTPF	NN (ff applicable)	
1210 NORTHBROOK DRIVE SUITE 14					
City	State	ZIP code	E-mail address		
TREVOSE	PA	19053	RFRANZEN@VO		
Representative's name			Telephone number	1	Fax number (215 \ 396-2000
HUGH WHYTE, CPA			(215) 355-80		(210) 390-2000
Malling address (include firm name, if any)	•		Representative's NYTPI	4N (# appreade)	
1210 NORTHBROOK DRIVE SUITE 14		ZIP code	E-mail address		
City	State				
TREVOSE	PA	19053	HWHYTE@VOYN		
Representative's name			Telephone number (215) 355-80	1	Fex number (215) 396-2000
ROBERT SEIBEL, CPA		E.	Representative's NYTP		(2.0) 555 2555
Malfing address (Include firm name, if any) 1210 NORTHBROOK DRIVE SUITE 14	0		Nopresentative a (411)	title to ethorograph	
City	State	ZIP code	E-mail address		
				OLAD AVADO	CO14
TREVOSE	PA	19053	RSEIBELOVOYN	OWBAYARD	.COM
to represent the taxpayer(s) in connection				-f 0M	. :4
 Tax matter(s) — For estate to 	ax maπers, use F	orm E1-14, E	state Tax Power	or Attorney	, instead of this form.
Type(s) of tax(es) (may enter more than one)	Tax year(s),	, period(s), or 1	ransaction(s)	Notice/as	sessment/Audit ID number(
SALES AND USE TAX	03/01/2010 - 11/30/	2012		75	26
with full power to receive confidential information tax matter(s), except for signing tax returns	nation and to perform a	ny and all acts t	hat the taxpaver(s) car	perform with	respect to the above specified

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POA-1 (9/10) Page 1 of 4

age 2 of 4 POA-1 (9/10)			Taxpayer's identifica	2552
We authorize the above representative(s) to sign t			ed above. (If joint return, both	
our signature	Date	Spouse's signature		Date
We authorize the above representative(s) to deleg	nata his/har/thair s	uthority to another	At total return, both terosvers m	wet einn I
our signature	Date	Spouse's signature	(ii joint retuin, boot texpayoran	Date
our signature		DECORAGE SINGILLATOR		
Data atlan / rows antion of palor nouse	els) of attorna			
Retention/revocation of prior power			tite T December the No.	Vark City
his power of attorney (POA) only applies to tax ma epartment of Finance, or both. Executing and filin gency for the same tax matter(s) and year(s), perion ou do not want revoked, attach a signed and date	ng this POA revoke od(s) or transaction	s all powers of attor (s) covered by this (ney previously executed and document. If there is an exis	d filed with an ting POA that ,
. Notices and certain other communi	cations			
those instances where statutory notices and cer presentative, these documents will be sent to the ommunications sent to the first representative, er ttorney previously filed and remaining in effect) the	e first representati nter the name of th	ve named in section ne representative de	12. If you do not want notic	es and certain other
Representative's name:				-
you do not want notices and certain other comm	nunications to go t	o any representativ	e, enter None on the line ab	ove.
i. Taxpayer signature				
you do not want notices and certain other common. Taxpayer signature a joint tax return was filed for New York State, Notes that sign below. the taxpayer named in section 1 is other than an except a limited partner), member or manager of the authority to execute this power of attorney on	iew York City, or b n individual: I certil a limited liability c behalf of the taxp	oth, and both spous by that I am acting in ompany, or fiducian ayer.	ses request the same repres the capacity of a corporate y on behalf of the taxpayer,	entative(s), both spous
i. Taxpayer signature is joint tax return was filed for New York State, No nust sign below. the taxpayer named in section 1 is other than an except a limited partner), member or manager of the authority to execute this power of attorney on	iew York City, or b n individual: I certil a limited liability c behalf of the taxp	oth, and both spous by that I am acting in ompany, or fiducian ayer.	ses request the same repres the capacity of a corporate y on behalf of the taxpayer,	entative(s), both spous
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. Taxpayer signature a joint tax return was filed for New York State, N just sign below. the taxpayer named in section 1 is other than an except a limited partner), member or manager of the authority to execute this power of attorney on IF NOT SIGNED AND DATED, THIS POWER (Signature	iew York City, or be individual: I certil a limited liability content of the taxport of ATTORNEY Was a largage in the largage	oth, and both spous by that I am acting in ompany, or fiducian ayer.	the capacity of a corporate on behalf of the taxpayer, on behalf of the taxpayer, on the taxpayer of tax number (714) 428 - 8414	entative(s), both spous
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Taxpayer's identification number 2552	ř.	POA- <u>1</u> (9/10) Page 3 of 4
	Acknowledgment — individual	
State of	SS:	
County of		
On this	day of	, before me personally
came,		n(s) described in the foregoing power of attorney;
and he/she/they acknowledged that he/s	he/they executed the same.	
		Date
Signature of notary public		Date
Notery public; affix stamp (or other indic	ation of your notary authority)	
,,		
	Acknowledgment - corporate	9.
State of	\$6:	
County of	55.	
On this	day of	, before me personally
came,		me duly sworn, did say that he/she is
the	to the known, who, being by	, the corporation described
in the foregoing power of atternous and i	hat ha/sha signed his/har nama tharata by auth	nority of the board of directors of said corporation.
in the loregoing power of attorney, and	nathershe signed his/her haine thereto by add	ionty of the board of directors of said corporation.
Signature of notary public		Date
Notary public: affix stamp (or other indi	Acknowledgment — limited liability con	npany (LLC)
Alma Voca		
State of New York County of Oheens	S3:	
	device. To see	Dolos before ma nemerally
On this StM	day of Januar	. 2013 . before me personally
came,	to me known, who, being by	rile duly sworn, did say that he/she is
	ility company described in the foregoing power	r of attorney; and that he/she is empowered to and
did execute the same.	ALC:	
Signatup of notary public		Date /
71	🖊 15 - 여성의 왕류 [발표기의 경험]	sinc I solve
LILLANDIAN MATINAKIS	_	34054533
Notarytostalio polici pianopico of regina	callion of your notary authority)	• • • •
No. 41-4805237	TATE .	
Qualified in Queens Count	de e	
Commission ExpiredO	714	
Adkno	Wiedgment — partnership/limited liabilit	y partnership (LLP)
State of	· 55:	
County of	***	
On this	day of	, before me personally
came.	to me known, who, being by	me duly sworn, did say that he/she is
a partner of the partnership described in	the foregoing power of attorney; and that he/	she is empowered to and did execute the same.
a partition of the partitional and and the second		
Signature of notary public	•	Date
1		

Notary public: affix stamp (or other indication of your notary authority)



Taxpayer's iden	ilication number	
	2552	

8. Declaration of representative(s) (to be completed by each representative)

I agree to represent the above named taxpayer(s) in accordance with this power of attorney. I affirm that my representation will not violate the provisions of the Ethics in Government Act or section 2604(d) of Chapter 68 of the New York City Charter restricting appearances by a former government employee before his or her former agency. I have read a summary of these restrictions reproduced in the instructions to this form.

I am (indicate all that apply):

- 1 an attorney-at-law licensed to practice in New York State
- 2 a certified public accountant duly qualified to practice in New York State
- 3 a public accountant enrolled with the New York State Education Department
- 4 a New York State resident enrolled as an agent to practice before the Internal Revenue Service
- an employee not a corporate officer (if the taxpayer is a corporation)
- 6 other: _

Designation(s) (use number(s) from above list)	Representative's PTIN, SSN, or EIN	Signature	Date
2	89 16	Kall Fr	01-04-2013
2	0369	HAMM	01-04-2013
2	2698	RRI	01-04-2013

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED IN ITS ENTIRETY, THE POWER OF ATTORNEY WILL BE RETURNED.

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